

**W. DAVID THOMPSON, M.D.,
CORONER-PARISH OF RICHLAND**

FINANCIAL STATEMENTS

**For The Year Ended
December 31, 2012**

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Under provisions of state law this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and where appropriate, at the office of the parish clerk of court.

Release Date **MAR 06 2013**

OSWALT & ZARRO

A Corporation of Certified Public Accountants

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Rayville, LA 71269
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(318)728-4008 (Fax) ACCOUNTANTS' COMPILATION REPORT

Dr W David Thompson
W David Thompson, M D ,
Coroner-Parish of Richland
Rayville Louisiana

We have compiled the accompanying statement of assets, liabilities, and proprietor's capital-income tax basis of W David Thompson, M D , Coroner-Parish of Richland (a proprietorship) as of December 31, 2012, and the related statements of revenues and expenses-income tax basis and changes in proprietor's capital-income tax basis for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the income tax basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America

The owner is responsible for the preparation and fair presentation of the financial statements in accordance with the income tax basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the owner in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements

The owner has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the income tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, capital, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters

The accompanying financial statements do not include a provision or liability for federal income taxes because the owner is taxed individually on the Company's earnings

We are not independent with respect to W David Thompson, M D , Coroner-Parish of Richland

Oswalt & Zarro

January 21, 2013

W. DAVID THOMPSON, M.D.,
CORONER-PARISH OF RICHLAND
STATEMENT OF ASSETS, LIABILITIES, AND
PROPRIETOR'S CAPITAL-INCOME TAX BASIS
December 31, 2012

ASSETS

CURRENT ASSETS		
CASH-GUARANTY BANK	\$ <u>17,582 62</u>	17,582 62
TOTAL ASSETS	\$ <u>17,582 62</u>	

LIABILITIES AND PROPRIETOR'S CAPITAL

CURRENT LIABILITIES		
PAYROLL TAXES PAYABLE	\$ <u>662 85</u>	662 85
TOTAL LIABILITIES		662 85
PROPRIETOR'S CAPITAL	<u>16,919 77</u>	16,919 77
TOTAL LIABILITIES AND PROPRIETOR'S CAPITAL	\$ <u>17,582 62</u>	

See accountants' compilation report

**W. DAVID THOMPSON, M.D.,
CORONER-PARISH OF RICHLAND
STATEMENT OF REVENUES AND EXPENSES-
INCOME TAX BASIS
For the Year Ended December 31, 2012**

REVENUES	
CORONER FEES	\$ 23,768 33
	<u>23,768 33</u>
OPERATING EXPENSES	
ADVERTISING & PROMOTION	145 00
CONTRACT LABOR-DEPUTY CORONER	3,750 00
OFFICE EXPENSE	153 00
PAYROLL TAXES	272 92
SALARIES-OTHER	3,264 97
TELEPHONE	1,918 59
	<u>9,504 48</u>
INCOME FROM OPERATIONS	<u>14,263 85</u>
NET INCOME	\$ <u><u>14,263 85</u></u>

See accountants' compilation report

W. DAVID THOMPSON, M.D.,
CORONER-PARISH OF RICHLAND
STATEMENT OF CHANGES IN PROPRIETOR'S CAPITAL-
INCOME TAX BASIS
For the Year Ended December 31, 2012

PROPRIETOR'S CAPITAL - BEGINNING OF YEAR	\$	14,655 92
NET INCOME		14,263 85
WITHDRAWALS		(12,000 00)
PROPRIETOR'S CAPITAL- END OF YEAR	\$	<u>16,919 77</u>

See accountants' compilation report

Affidavit and Revenue Certification

W. David Thompson, M.D., Coroner - Parish of Richland ENTITY NAME
Richland Parish
Rayville, LA (City), State

**ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)**

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(l)(1)(c)(i).

Personally came and appeared before the undersigned authority, W. David Thompson (officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of W. David Thompson, M.D., Coroner - Parish of Richland (entity name) as of December 31, 2012 (entity's year-end), and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, W. David Thompson (officer name), who, duly sworn, deposes and says that W. David Thompson, M.D., Coroner - Parish of Richland (entity name) received \$50,000 or less in revenues and other sources for the year ended December 31, 2012, and accordingly, is not required to have an audit for the previously mentioned year.

W. David Thompson
Officer Signature

Sworn to and subscribed before me this 14th day of Feb., 2013.

Melissa C. King
NOTARY PUBLIC
ID# 68676

Officer's Name W. David Thompson
Officer's Title Coroner / owner
Address 1012 Louisa Street
Rayville, LA 71269
Ph/Fax/E-mail (318) 728-2046 phone #
(318) 728-9371 FAX #

Please return the completed form within 90 days of your entity's year-end to Office of Legislative Auditor –
Local Government Services, Post Office Box 94397, Baton Rouge, LA 70804-9397